

## INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**\*\*\*Final Maintenance of Effort Report \*\*\***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:**      0527    Eureka Elem                                  27   Lincoln

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2008 by this amount: **\$1,109**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

## APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	100	362,315	162,607	155,267	
2007	90	400,408	166,654	158,594	1,663
2008			168,476	160,812	1,109

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007	38,093
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Is the Expenditure Difference greater than or equal to zero? **YES**  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?**

Is the Expenditure Difference less than or equal to the Allowable Reduction? **N/A**  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006-----	3,623
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Per-student amount for FY 2007-----	4,449
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Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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PRIME APPLICANT: 0527 Eureka Elem 27 Lincoln

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: \$1,109

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	100	362,315	205,790	156,526	
2007	90	400,408	207,451	192,957	1,663
2008					1,109

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 36,431

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 1,565

Per-student amount for FY 2007----- 2,144

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Eureka Elem 0527**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Eureka Elem 0527</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	117721.66	184426.55
			2XX	Personal Services - Employee Benefits	13385.62	10189.61
			3XX	Purchased Professional and Technical Services	167.30	.00
			5XX	Other Purchased Services	7059.05	1205.33
			6XX	Supplies and Materials	8842.81	1446.12
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	45599.79	45467.21
			2XX	Personal Services - Employee Benefits	7221.04	352.08
			3XX	Purchased Professional and Technical Services	22362.28	700.00
			4XX	Purchased Property Services	29.50	.00
			5XX	Other Purchased Services	4678.71	1717.26
			6XX	Supplies and Materials	3788.34	499.80
			810	Dues and Fees	403.00	382.00
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	.00	270.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	17520.29	28061.47
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	7034.96	15089.29
<b>District/Coop Totals</b>					<b>255,814.35</b>	<b>289,806.72</b>

**Lincoln County H S 0528**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	45979.85	54257.97
			2XX	Personal Services - Employee Benefits	12129.91	4474.92
			3XX	Purchased Professional and Technical Services	690.20	.00
			4XX	Purchased Property Services	40.00	2908.96
			5XX	Other Purchased Services	8589.80	2263.25
			6XX	Supplies and Materials	6527.86	5653.56
			810	Dues and Fees	.00	80.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	17736.13	22566.78
			2XX	Personal Services - Employee Benefits	3268.27	3470.72
			3XX	Purchased Professional and Technical Services	151.75	371.90
			5XX	Other Purchased Services	1577.79	1451.61
			6XX	Supplies and Materials	1561.22	509.56

Linda McCulloch Superintendent  
Office of Public Instruction  
Division of Special Education  
PO Box 202501  
Helena, MT 59620

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Eureka Elem 0527**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Lincoln County H S 0528</b>						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			810	Dues and Fees	165.00	282.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	.00	1041.80
			6XX	Supplies and Materials	.00	90.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	7019.38	8316.18
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	1063.56	2862.19
<b>District/Coop Totals</b>					<b>106,500.72</b>	<b>110,601.40</b>
<b>Prime Applicant Totals</b>					<b>362,315.07</b>	<b>400,408.12</b>